

# U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way is to Follow Form 1040A. Free Advice in Doubtful Cases. Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file returns. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law. For failing to make a return on time the penalty is a fine of not more than \$1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than \$10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income. Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any amount received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

## INCOME TAX IS DUE MARCH 15

Penalties for Delay and Failure to Make Returns—Early Compliance Urged.

All income tax returns covering the year 1919 must be filed by Monday, March 15. Each taxable return must be accompanied by check or money order for the full amount or at least one-quarter of the amount of tax due.

Cash payments are accepted only at the collector's main office; if sent by mail, they are at the sender's risk.

Residents of Nebraska should file their returns with, and make payments of Income Tax to, George L. Loomis, Collector of Internal Revenue, Omaha, Neb.

Those who must file returns but have not done so are warned that the revenue law imposes heavy penalties for failure to get returns in on time or to make payments on time.

Early filing and early payments are urged, in order to relieve the internal revenue offices as much as possible of an overload on the final day, March 15.

## Mrs. Cora Scott Lost 60 Pounds

TROUBLES DISAPPEAR AFTER TAKING TANLAC AND SHE IS REGAINING HER LOST WEIGHT.

"Anybody who gets the wonderful relief I have experienced ought to certainly praise the medicine that did it," said Mrs. Cora Scott, living at 3002 Lindsey Ave., Omaha, Neb.

"Before I took Tanlac," she continued, "I was suffering from a number of ailments and was up all hours of the night, feeling so nervous and miserable I couldn't half sleep. My stomach was all out of order and my appetite was so poor that I could hardly eat a thing and suffered more or less all the time from indigestion. I was badly constipated and had dizzy spells and awful headaches. I also suffered from catarrh of the head and had rheumatism in both legs and the upper part of both arms which was very painful. I had been in this condition almost a year and during this time I lost sixty pounds. Although I felt tired and worn out at night I couldn't get any sound sleep and would always get up in the mornings feeling worse than when I went to bed. I had too much will power to give up, but it was all I could do to drag around and do my work.

"Took so many different kinds of medicines without getting any relief that I began to think nothing could help me. But I found I was mistaken soon after I began taking Tanlac, for I began to feel better with my first few doses. My appetite is fine now and my condition has improved so I can eat anything I want without suffering a bit from indigestion. The catarrh has left me entirely and the rheumatism seldom bothers me at all. I am regaining my lost weight and am so much stronger that I can work from morning till night and then go to bed and sleep like a child."

Tanlac is sold in Dakota City by Neiswanger Pharmacy, in South Sioux City by Shane's Pharmacy, and in Homer by Wagner's Pharmacy.—Advertisement.

### LEGAL NOTICES

First Pub. March 5, 1920—4w. Notice by Publication

To Jesse Everette Morris, Non-resident defendant: You will take notice that on the 25th day of February, 1920, the plaintiff, Mabel Morris, filed her petition in the District Court of Dakota County, Nebraska, against you, the object and prayer of which are to obtain a decree of absolute divorce from you, on the ground that you have been guilty of extreme cruelty toward said plaintiff, and that although being of sufficient ability to provide suitable maintenance for said plaintiff, you have grossly, wantonly and cruelly refused and neglected so to do.

You are required to answer said petition on or before Monday, the 12th day of April, 1920.

Dated this 1st day of March, 1920. MABEL MORRIS, Plaintiff. J. H. BARRY, Attorney for Plaintiff.

First Pub. March 5, 1920—3wks. Order of Hearing on Petition for Appointment of Administratrix.

State of Nebraska, Dakota County.—ss. In the County Court of Dakota County, Nebraska.

In the Matter of the Estate of Clayton Hilborn, Deceased.

On reading and filing the petition of Lorena Hilborn praying that the Administration of said Estate may be granted to her as Administratrix.

Ordered, that March 20, A. D. 1920, at 10 o'clock A. M., is assigned for hearing said petition, when all persons interested in said matter may appear at a County Court to be held in and for said County, and show cause why the prayer of petitioner should not be granted; and that notice of the pendency of said petition and the hearing thereof be given to all persons interested in said matter by publishing a copy of this order in The Dakota County Herald, a weekly newspaper printed in said County, for three successive weeks, prior to said day of hearing.

Dated March 3, 1920. S. W. MCKINLEY, County Judge.

### Notice of Referee's Sale.

In the District Court of Dakota County, Nebraska.

Fannie Crozier, Plaintiff, vs. Ida Woods and Fannie Crozier, guardian of the Person and Estate of Ida Woods, an Incompetent Person, Defendants.

TO THE ABOVE NAMED PLAINTIFF AND DEFENDANTS IN SAID ACTION AND TO ALL PERSONS INTERESTED:

Notice is hereby given that the undersigned referee, duly appointed, commissioned and qualified as such in the above entitled cause, in compliance with the order of the District Court of Dakota County, Nebraska, duly made and entered on the 4th day of March, 1920, will at the South front door of the Court House in the Village of Dakota City, Dakota County, Nebraska, on the 12th day of April, 1920, at 11 o'clock, A. M., of said day, offer for sale the following described real estate situated in Dakota County, Nebraska, to-wit:

Lots 1, 2, 3, 4, 10, 11 and 12, in Block 89, in the Village of Dakota City, Dakota County, Nebraska, including the dwelling and all improvements thereon, and also all of Block 41, in said Village of Dakota City, Dakota County, Nebraska. And all that part of the NE 1/4 of Section 8, Township 28, Range 9, East, in Dakota County, Nebraska, lying North of the South line of what was originally Lots 1 and 12 in Blocks 22, 23, 24 and 25, in the Village of Dakota City, in said county and state, and comprising what was formerly known as Outlots 39, 40, 41, 42, 43 and 44, and fractional Outlot 45 and Lots 1 and 12 in Block 22, Lots 1 and 12 in Block 23, Lots 1 and 12 in Block 24, and all that portion of Lot 1, Block 25, within said quarter section, together with streets and alleys adjacent thereto.

Also the S 1/2 S 1/2 SW 1/4 of Section 5, Township 28, Range 9, East, and the N 1/2 NW 1/4, Section 8, Township 28, Range 9, East, and that portion of the S 1/2 NW 1/4, Section 8, lying North of the right of way of the Chicago, St. Paul, Minneapolis and Omaha Railway Company's right of way running through said section; all of said land being East of the Sixth Principal Meridian, in Dakota County, Nebraska.

# PUBLIC SALE

As my interests in South Dakota require all my attention, and having leased my farm, I will sell at Public Sale 4 miles southwest of Hubbard, 2 miles north and a half mile east of Nacora,

## Monday, March 15th

This is one of the Biggest Sales Held in Northeast Nebraska this year, and Selling will Start Promptly at 10.

### 10 Horses and Mules

One team of black geldings, 7 and 9 years old, wt. 3000 lbs.; One team 7 and 8 years old, wt. 2100; One brown mare, 5 years old, wt. 1750; One 2 year old colt; One span of mules, 9 years old, wt. 2800; One span of mules, 8 years old, wt. 2200.

### Farm Machinery, Etc.

One complete Reeves threshing outfit, in good running order. One Rumley Separator, 36x60, with blow stacker, Ruth feeder in good running order. One Roberts portable alfalfa grinder, capacity 2 tons per hour, complete with packer. One No. 5 Sandwich cylinder corn sheller, nearly new. One Moline universal tractor complete with plows, new. One 10-horse Stickney gasoline engine. One Dempster hay stacker. Two sweeps, one a McCormick. One side delivery rig. Two mowing machines, one Emerson and one Deering, new. One Deering binder, new. Three cultivators, two New Centurys, one walking. One disc cultivator. One disc. One harrow with cart. One John Deere corn planter, with 160 rods of wire. One John Deere furrow opener, new. Two walking plows. Three wagons. Two hay-racks. One hog rack. One fanning mill. One ground roller. One grain drill. One endgate seeder. One fodder cutter. One corn grader. One Schroder grain elevator, 34 feet long, complete with power. One horse clipper. One grindstone. One hog waterer. Four sets of harness. Three sets of flynets. One stock saddle. Two hay rakes, and many other articles not listed.

### 243 Head of Cattle

30 head of high grade bred Hereford Cows; 25 head of high grade bred 2 and 3 year old Hereford Heifers; 12 head of high grade Hereford 3 year old steers; 10 head of high grade Hereford Steers 2 years old; 80 head of high grade Hereford Steers, 1 year old; 80 head of high grade Hereford Heifers 1 year old; 3 choice milk cows—2 fresh; 1 Registered Hereford Bull.

### 124 Head of Hogs

24 Poland China old brood sows; 100 head of Shoats, weight 180 pounds.

USUAL TERMS OF SALE.

FIVE DOZEN RHODE ISLAND RED CHICKENS. TWENTY-FIVE HUNDRED BUSHELS OF CORN. ONE THOUSAND BUSHELS OF SEED OATS. TWENTY TONS OF CHOICE UPLAND HAY. SIXTY TONS OF ALFALFA HAY. GRANT SIX AUTOMOBILE, RUN 4,900 MILES, AND IS IN GOOD SHAPE.

BIG HOT LUNCH SERVED FREE AT NOON.

# John J. Hayes, Owner

Cols. A. Ira Davis and Sterling Stewart, Auctioneers. Hubbard State Bank, Clerk.

NE 1/4 of Section 8, Township 28, Range 9, East, in Dakota County, Nebraska, lying North of the South line of what was originally Lots 1 and 12 in Blocks 22, 23, 24 and 25, in the Village of Dakota City, in said county and state, and comprising what was formerly known as Outlots 39, 40, 41, 42, 43 and 44, and fractional Outlot 45 and Lots 1 and 12 in Block 22, Lots 1 and 12 in Block 23, Lots 1 and 12 in Block 24, and all that portion of Lot 1, Block 25, within said quarter section, together with streets and alleys adjacent thereto.

The Herald for News when it is News. The Herald for News when it is News.

**E. F. Rasmussen**

**Auctioneer**

Ponca, Neb.



Write or phone me early for dates, as I will sell nearly every day this season. I am selling for the best farmers and stockmen in Northeast Nebraska. I have some good farms and ranches for sale.

Yours for Business.

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**HOLCO**

Tells you what and how to plant your vegetable and flower garden and when to plant it. Makes every man and woman a gardener. Send for one postage free. Radish seeds and get the book.

THE HOLCO SEEDS AND FERTILIZERS CO., 215 S. GARDEN ST., CHICAGO, ILL.

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**LADIES' DINE MAYNINE EVERY WEEKDAY**

Everybody Goes! Ask Anybody! ALWAYS THE MOST AND BEST SHOW WEST OF CHICAGO

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